

Precision Concepts, Inc.
 Estimated Funds at Filing & Closing (Excluded Assets)
 "Dollars in Thousands"

Dollars in Thousands				
	Cash	A/R	Total	
Opening Balances	\$ 118	\$ 1,660	\$	1,778
Sales		2,840		2,840
Less: Teradynne Material Purchases		(564)		(564)
Opening Balance & Sales	118	3,936		4,054
Customer Receipts	2,523	(2,523)		-
Cash Available for Expenses	2,641	1,413		4,054
Less: Cost of Goods Sold:				
Materials	(751)			(751)
Production Labor	(816)			(816)
Production Support (Overhead)	(256)			(256)
Total C/G/S	(1,823)	-		(1,823)
Selling, General & Admin. Expense	(295)			(295)
Professional Fees and Other Expenses	(75)			(75)
Cash and Receivables After Operations	448	1,413		1,861
Less: Teradynne Retained A/R		(400)		(400)
Amount Available for Unsecured Creditors	\$ 448	\$ 1,013	\$	1,461

NOTE: Excludes A/R of approximately \$844,000 from AEP, AEP is also PCI's largest unsecured creditor with a trade payable balance of approximately \$2.5 million.